

KAITAIA PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1026

Principal: Brendon Morrissey

School Address: 5 Church Road, Kaitaia

School Postal Address: 5 Church Road, Kaitaia 0410

School Phone: 09 408 0228

School Email: kaitaiaps@xtra.co.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Ian Kaihe-Wetting	Presiding Member	Elected	Sep-25
Derek Ashley	Presiding Member	Elected	Resigned May 23
Delwynne Stevenson	Principal ex Officio	Acting Principal for 2023	Jan-24
Brendon Morrissey	Principal ex Officio	MOE 2023	
Melanie Burger	Parent Rep	Elected	Sep-25
Haley Fryer	Parent Rep	Elected	Resigned June 23
Riana Wihongi	Parent Rep	Elected	Sep-25
Tui Matthews	Parent Rep	Elected	Sep-25
Te Waru Popota	Parent Rep	Elected	Sep-25
Chantal Drewet	Minutes Secretary		Sep-25
Martha Popata	Staff Representative	Elected	Sep-25

Accountant / Service Provider: Ask Accounting Ltd



KAITAIA PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Kaitaia Primary School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Ian Kaihe-Wetting
Full Name of Presiding Member

Brendan Lee Morrissey
Full Name of Principal

Ian Kaihe-Wetting
Signature of Presiding Member

B.L. Morrissey
Signature of Principal

31.05.2024
Date:

31.05.2024
Date:

Kaitaia Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,624,788	2,077,851	4,368,614
Government Grants - Resource Teachers: Learning and Behavior	4	3,654,525	1,990,300	3,404,930
Locally Raised Funds	3	108,881	84,600	134,344
Interest		25,986	9,000	9,639
Other Revenue		-	-	935
Total Revenue		8,414,180	4,161,751	7,918,462
Expense				
Locally Raised Funds	3	43,425	41,000	42,391
Learning Resources	5	2,999,128	1,453,533	2,939,169
Administration	6	569,005	455,500	585,873
Resource Teachers: Learning and Behaviour	4	3,700,163	1,500,000	3,415,492
Interest		2,943	2,450	3,365
Property	7	986,075	744,099	930,296
Loss on Disposal of Property, Plant and Equipment		2,303	-	2,650
Total Expense		8,303,042	4,196,582	7,919,236
Net Surplus / (Deficit) for the year		111,138	(34,831)	(774)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		111,138	(34,831)	(774)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Kaitaia Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,121,276	1,199,480	1,110,577
Total comprehensive revenue and expense for the year		111,138	(34,831)	(774)
Contribution - Furniture and Equipment Grant		51,613	-	11,473
Equity at 31 December		1,284,027	1,164,649	1,121,276
Accumulated comprehensive revenue and expense		1,284,027	1,164,649	1,121,276
Equity at 31 December		1,284,027	1,164,649	1,121,276

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Kaitaia Primary School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	336,114	310,957	543,010
Accounts Receivable	9	446,215	445,000	440,555
GST Receivable		24,211	7,667	7,667
Prepayments		9,650	2,100	2,147
Inventories	10	1,923	4,200	4,247
Investments		200,000	200,000	200,000
Funds Receivable for Capital Works Projects	18	1,345	-	2,793
		1,019,458	969,924	1,200,419
Current Liabilities				
Accounts Payable	13	555,797	509,126	506,599
Revenue Received in Advance	14	31,464	-	-
Provision for Cyclical Maintenance	15	4,583	128,827	63,153
Painting Contract Liability	16	129,738	-	18,073
Finance Lease Liability	17	24,459	9,194	20,604
Funds held for Capital Works Projects	18	-	-	236,338
Funds for Resource Teachers of Learning & Behaviour services		84,969	130,000	126,257
Funds held on behalf of RTLit Cluster	19	7,747	-	5,810
		838,757	777,147	976,834
Working Capital Surplus/(Deficit)		180,701	192,777	223,585
Non-current Assets				
Property, Plant and Equipment	12	1,141,670	1,029,288	1,084,824
		1,141,670	1,029,288	1,084,824
Non-current Liabilities				
Provision for Cyclical Maintenance	15	21,680	52,565	173,100
Finance Lease Liability	17	16,664	4,851	14,033
		38,344	57,416	187,133
Net Assets		1,284,027	1,164,649	1,121,276
Equity		1,284,027	1,164,649	1,121,276

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

Kaitaia Primary School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		2,419,652	1,725,585	1,929,817
Locally Raised Funds		116,207	84,652	139,707
Goods and Services Tax (net)		(16,544)	-	556
Payments to Employees		(997,760)	(1,109,990)	(1,017,760)
Payments to Suppliers		(1,323,062)	(584,652)	(842,435)
Interest Paid		(2,943)	(2,450)	(3,365)
Interest Received		25,070	9,080	8,823
Net cash from/(to) Operating Activities		220,620	122,225	215,343
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,323
Purchase of Property Plant & Equipment (and Intangibles)		(186,793)	(94,812)	(149,907)
Purchase of Investments		-	-	(200,000)
Net cash from/(to) Investing Activities		(186,793)	(94,812)	(348,584)
Cash flows from Financing Activities				
Furniture and Equipment Grant		51,613	-	11,473
Finance Lease Payments		(18,093)	(5,780)	(5,181)
Painting Contract Payments		-	(18,073)	(17,508)
Funds Administered on Behalf of Other Parties		(274,243)	(235,613)	(18,742)
Net cash from/(to) Financing Activities		(240,723)	(259,466)	(29,958)
Net increase/(decrease) in cash and cash equivalents		(206,896)	(232,053)	(163,199)
Cash and cash equivalents at the beginning of the year	8	543,010	543,010	706,209
Cash and cash equivalents at the end of the year	8	336,114	310,957	543,010

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Kaitaia Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

Kaitaia Primary School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expense threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 17.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

Inventories are consumable items held for sale and are comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements	10-40 years
Furniture and equipment	3-20 years
Information and communication technology	5-10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled and the grants are earned.

n) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

p) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

s) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,874,255	1,157,447	1,781,059
Teachers' Salaries Grants	2,028,426	432,105	1,993,047
Use of Land and Buildings Grants	695,012	488,299	585,451
Other Government Grants	27,095	-	9,057
	4,624,788	2,077,851	4,368,614

The school has opted in to the donations scheme for this year. Total amount received was \$45,928.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
Revenue	\$	\$	\$
Donations & Bequests	40,684	27,000	84,336
Fees for Extra Curricular Activities	17,956	15,500	14,707
Trading	1,830	1,000	2,217
Fundraising & Community Grants	25,399	18,000	12,281
Other Revenue	23,012	23,100	20,803
	108,881	84,600	134,344
Expense			
Extra Curricular Activities Costs	30,441	30,000	35,993
Trading	4,743	5,000	5,246
Fundraising and Community Grant Costs	8,241	6,000	1,152
	43,425	41,000	42,391
Surplus/ (Deficit) for the year Locally Raised Funds	65,456	43,600	91,953

4. Resource Teachers: Learning and Behaviour Services Revenue and Expense

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers for Learning Behaviour to its group of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Teachers' Salary Grant	3,149,394	1,500,000	2,929,055
Administration Grant	104,835	104,835	102,029
Learning Support Funding	192,134	192,134	182,437
Year 11-13 Funding	4,179	4,500	3,400
Travel Grant	173,549	173,549	168,904
Other Revenue	30,434	15,282	19,105
	3,654,525	1,990,300	3,404,930
Revenue received in advance	130,607	-	141,169
Revenue recognised	3,785,132	1,990,300	3,546,099
Expense			
Employee Benefit - Salaries	3,149,394	1,500,000	2,929,055
Administration	160,131	109,800	132,888
Learning Support	192,534	200,000	189,428
Year 11-13	4,371	4,500	-
Travel	174,902	176,000	164,121
Other Expenses	18,831	(490,300)	-
Total Expense	3,700,163	1,500,000	3,415,492
<i>Surplus/ (Deficit) for the year - RTLB Service</i>	84,969	490,300	130,607

5. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	74,588	75,328	106,684
Equipment Repairs	5,965	8,000	7,864
Information and Communication Technology	24,183	22,000	22,088
Library Resources	1,044	1,000	843
Employee Benefits - Salaries	2,738,245	1,203,669	2,655,966
Staff Development	2,880	8,000	2,796
Depreciation	152,223	135,536	142,928
	2,999,128	1,453,533	2,939,169

6. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,824	6,625	6,626
Board Fees	2,760	3,000	3,415
Board Expenses	3,596	5,000	6,551
Communication	2,145	2,800	3,479
Consumables	11,725	11,000	14,188
Other	308,787	203,314	339,028
Employee Benefits - Salaries	222,083	212,080	202,883
Insurance	5,193	5,181	3,811
Service Providers, Contractors and Consultancy	5,892	6,500	5,892
	569,005	455,500	585,873

7. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	17,213	16,500	17,608
Cyclical Maintenance	2,892	10,000	79,436
Grounds	4,029	6,200	4,470
Heat, Light and Water	35,374	36,000	45,642
Rates	7,595	8,000	8,031
Repairs and Maintenance	81,084	40,900	55,238
Use of Land and Buildings	695,012	488,299	585,451
Security	16,733	13,200	4,834
Employee Benefits - Salaries	126,143	125,000	129,586
	986,075	744,099	930,296

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	336,114	310,957	543,010
Cash and cash equivalents for Statement of Cash Flows	336,114	310,957	543,010

Of the \$336,114 Cash and Cash Equivalents, \$2,885 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$336,114 Cash and Cash Equivalents, \$7,747 is held by the School on behalf of the RTLit Cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

Of the \$336,114 Cash and Cash Equivalents, \$84,969 is held by the School on behalf of the RTLb Service. See note 4 for details of how the funding received for the service has been spent in the year.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	20,727	2,500	2,552
Receivables from the Ministry of Education	-	6,800	4,037
Interest Receivable	2,696	1,700	1,780
Banking Staffing Underuse	-	-	3,171
Teacher Salaries Grant Receivable	422,792	434,000	429,015
	<u>446,215</u>	<u>445,000</u>	<u>440,555</u>
Receivables from Exchange Transactions	23,423	4,200	4,332
Receivables from Non-Exchange Transactions	422,792	440,800	436,223
	<u>446,215</u>	<u>445,000</u>	<u>440,555</u>

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,538	2,500	2,344
School Uniforms	385	1,700	1,903
	<u>1,923</u>	<u>4,200</u>	<u>4,247</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	200,000	200,000	200,000
	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total Investments			

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	483,387	-	-	-	(20,892)	462,495
Furniture and Equipment	401,764	163,552	-	-	(56,661)	508,655
Information and Communication Technology	146,906	19,373	-	-	(50,397)	115,882
Leased Assets	30,988	24,580	(626)	-	(21,277)	33,665
Library Resources	21,779	3,866	(1,676)	-	(2,996)	20,973
Balance at 31 December 2023	1,084,824	211,371	(2,302)	-	(152,223)	1,141,670

The net carrying value of IT equipment held under a finance lease is \$33,665 (2022: \$30,988).

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	861,300	(398,805)	462,495	861,300	(377,913)	483,387
Furniture and Equipment	1,490,282	(981,627)	508,655	1,326,730	(924,966)	401,764
Information and Communication Technology	411,283	(295,401)	115,882	391,909	(245,003)	146,906
Leased Assets	98,982	(65,317)	33,665	87,049	(56,061)	30,988
Library Resources	65,013	(44,040)	20,973	66,248	(44,469)	21,779
Balance at 31 December 2023	2,926,860	(1,785,190)	1,141,670	2,733,236	(1,648,412)	1,084,824

13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	16,049	20,000	21,112
Accruals	6,825	6,626	6,626
Employee Entitlements - Salaries	509,702	470,000	466,313
Employee Entitlements - Leave Accrual	23,221	12,500	12,548
	555,797	509,126	506,599
Payables for Exchange Transactions	555,797	509,126	506,599
	555,797	509,126	506,599

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	5,963	-	-
Other revenue in Advance	25,501	-	-
	31,464	-	-

15. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	236,253	171,392	156,817
Increase to the Provision During the Year	9,996	10,000	40,935
Other Adjustments	(219,986)	-	38,501
Provision at the End of the Year	26,263	181,392	236,253
Cyclical Maintenance - Current	4,583	128,827	63,153
Cyclical Maintenance - Non current	21,680	52,565	173,100
	26,263	181,392	236,253

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

16. Painting Contract Liability

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Due within one year	129,738	-	18,073
	129,738	-	18,073

In 2023, the Board signed an agreement with Carus Group Ltd (the contractor) for an agreed programme of work covering an seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2024, with regular maintenance in subsequent years. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	26,989	9,194	22,829
Later than One Year and no Later than Five Years	17,799	4,851	14,758
Future Finance Charges	(3,665)		(2,950)
	<u>41,123</u>	<u>14,045</u>	<u>34,637</u>
Represented by			
Finance lease liability - Current	24,459	9,194	20,604
Finance lease liability - Non current	16,664	4,851	14,033
	<u>41,123</u>	<u>14,045</u>	<u>34,637</u>

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Shade Sail Project - PN 223086	236,338	77,304	(319,441)	5,799	-
LSPM Modifications - PN 239042	-	40,050	(40,145)	-	(95)
Junior Concrete/Pool Works - PN 243506	-	-	(1,250)	-	(1,250)
Electrical Works - PN 239280	-	19,445	(19,445)	-	-
Gutter/Roofing Works - PN 239281	-	43,681	(43,681)	-	-
Fire Alarm - PN 242317	-	5,640	(5,640)	-	-
Room 17 Blomfield Refurbishment - PN 237188	-	66,114	(66,114)	-	-
Asbestos Removal - PN 237188	(2,793)	2,793	-	-	-
Totals	<u>233,545</u>	<u>255,027</u>	<u>(495,716)</u>	<u>5,799</u>	<u>(1,345)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(1,345)

2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP Shade Sail Project - PN 223086	238,838	-	(2,500)	-	236,338
Asbestos Removal - PN 237188	-	106,933	(109,726)	-	(2,793)
Totals	<u>238,838</u>	<u>106,933</u>	<u>(112,226)</u>	<u>-</u>	<u>233,545</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	236,338
Funds Receivable from the Ministry of Education	(2,793)

19. Funds for RTLit Services

Kaitaia Primary School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers of Literacy to its cluster of schools.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	5,810	-	4,348
Funds Received from MOE	16,629	16,628	16,183
Total funds received	22,439	16,628	20,531
Funds Spent on Behalf of the Cluster	14,692	16,628	14,721
Funds remaining	7,747	-	5,810
Funds Held at Year End	7,747	-	5,810

20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

21. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	2,760	3,415
<i>Leadership Team</i>		
Remuneration	530,852	480,549
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>533,612</u>	<u>483,964</u>

There are 5 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members may also have been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

The total value of remuneration paid or payable to the Principal was in the following bands:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	1-5	170-180
Benefits and Other Emoluments	0-1	5-10

Principal 2

The total value of remuneration paid or payable to the Principal was in the following bands:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	18	11
110-120	7	2
120-130	2	-
	<u>27</u>	<u>13</u>

The disclosure for 'Other Employees' does not include remuneration of the Principal.

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$52,594 (2022: \$263,642) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
LSPM Modifications	44,500	(40,732)	3,768
Junior Concrete/Pool Works	50,076	(1,250)	48,826
Total	94,576	(41,982)	52,594

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	336,114	310,957	543,010
Receivables	446,215	445,000	440,555
Investments - Term Deposits	200,000	200,000	200,000
Total financial assets measured at amortised cost	982,329	955,957	1,183,565

Financial liabilities measured at amortised cost

Payables	555,797	509,126	506,599
Finance Leases	41,123	14,045	34,637
Painting Contract Liability	129,738	-	18,073
Total financial liabilities measured at amortised cost	726,658	523,171	559,309

25. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KAITAIA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Kaitaia School (the School). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19 that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 34 to 35, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School



Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

KPS ANALYSIS OF VARIANCE IN READING, WRITING AND MATHS IN 2023

	Year 1 - 2	Year 3-4	Year 5-6
Reading	Targets in reading not met. Interventions this year included using decodable texts but impact insufficient. Move to Best Start Literacy program which integrates talking, writing and reading to 'best start' new entrants in Literacy and English.	Accelerated targets were well met and expected progress was under by 10-20%. The accelerated learning program and StepUp have been successful to get students progressing reading levels. The introduction of Sunshine decodables in late Term 3 has also impacted positively and very quickly on student progress.	Accelerated target was met and expected progress was under by 20%. The accelerated learning program, Quick60 and the Key to Comprehension program have been successful to get students progressing reading levels.
Writing	Targets in writing not met. Interventions this year included phonics and Lettergetter but impact insufficient. Move to Best Start Literacy program which integrates talking, writing and reading to 'best start' new entrants.	Both targets in writing almost met. Teachers are still working to build student knowledge around the KPS writing icons and we are in just the second year of full implementation of StepsWeb to grow spelling knowledge. Progress is positive. Perservere with inhouse writing PLD 2024.	Accelerated targets were met and expected progress were under by 20%. Senior teachers concentrated on building student knowledge in sentence structure, technical vocabulary and planning. There was high emphasis on integrating writing and inquiry topics.
Maths	Year 1 Target in maths not met. This group have had less than a year on the Prime Maths (Kindy) program. In contrast 80% of Year 2 made expected or accelerated progress shift in the year. Embed Prime Maths in New Entrant classes.	Neither target met. This cohort have had less than a year using the Prime Maths program. Embed and consolidate teachers' confidence to use Prime Maths program through staff and syndicate meetings.	This cohort have had the Prime Maths since start 2022 and are more familiar with the new maths language, managing planning and using the digital platform too.

KPS STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2023 YEAR 1 - 2

Results achieved in	End of Year 1	End of Year 2	Variance
Reading	33% of students moved up by one sub level or more. -17%	16% of students moved up by 1 sub level in reading. -54% 54% of students moved up by 2 sub levels or more in reading. +24%	70% of the Year 1 students made no achievement shifts in reading but 70% of all Year 2 students made expected or accelerated shifts in reading this year.
Writing	34% of students moved up by one sub level or more. -16%	38% of students moved up by 1 sub level in writing. -12% 14% of students moved up by 2 sub levels or more in writing. -16%	70% of the Year 1 students made no achievement shifts in writing but 52% of all Year 2 students made expected or accelerated shifts in reading this year.
Mathematics	29% of students moved up by one sub level or more. -21%	43% of students up by 1 sub level or more. -27% 37% of students up by 2 sub levels or more. +7%	70% of the Year 1 students made no achievement shifts in maths but 80% of all Year 2 students made expected or accelerated shifts in maths this year.

KPS STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2023 YEAR 3-4

Results achieved in	End of Year 3	End of Year 4	Variance
Reading	49% progressed up by 1 sub level in reading. -21% 31% of students progressed up by 2 sub levels or more in reading. +1%	43% of students progressed up by 1 sub level in reading. -27% 46% of students progressed up by 2 sub levels or more in reading. +16%	Between 70 - 80% of each cohort made expected or accelerated progress in reading this year. @20% have shifted <i>within</i> a reading curriculum .sub level
Writing	65% of students progressed up by 1 sub level in writing. -5% 14% of students progressed up by 2 sub levels or more. -16%	59% of students progressed up by 1 sub level or more. -11% 26% of students progressed up by 2 sub levels or more. -4%	80% of each cohort made expected or accelerated progress in writing this year. 20% have shifted <i>within</i> a writing sublevel.
Mathematics	28% of students progressed up by 1 sub level or more. -42% 20% of students progressed up by 2 sub levels or more. -10%	40% of students progressed up by 1 sub level or more. -30% 9% of students progressed up by 2 sub levels or more. -21%	About 50% of each cohort made no significant progress in maths and 50% did make significant progress in maths this year.

KPS STATEMENT OF VARIANCE IN READING, WRITING AND MATHS IN 2023 YEARS 5 - 6

Results achieved in	End of Year 5	End of Year 6	Variance
Reading	40% of students progressed up by 1 sub level in reading. -30% 37% of students progressed up by 2 sub levels or more in reading. +7%	47% of students progressed up by 1 sub level in reading. -23% 36% of students progressed up by 2 sub levels or more in reading. +6%	Between 70 - 80% of each cohort made expected or accelerated progress in reading this year. @20% have shifted within a reading curriculum .sub level.
Writing	55% of students progressed up by 1 sub level or more. -15% 20% of students progressed up by 2 sub levels or more. -10%	48% of students progressed up by 1 sub level or more. -22% 34% of students progressed up by 2 sub levels or more. +4%	75% of all Year 5 and 82% of all Year 6 students made expected or accelerated progress in writing this year. 20 -25% have shifted within a writing curriculum .sub level.
Mathematics	75% of students progressed up by 1 sub level or more. +5% 21% of students progressed up by 2 sub levels or more. -9%	44% of students progressed up by 1 sub level or more. -26% 38% of students progressed up by 2 sub levels or more. +8%	Just 10 students from both cohorts failed to make significant shifts BUT 96% of the Year 5 and 82% of the Year 6 students made expected or accelerated shifts in maths this year.

KPS READING ACHIEVEMENT 2023

Reading Level	1B	1P	1A	2B	2A	3B	3A	4B	4A	5B	Total
Year 0	18	2					At risk	On Track	Great		20
Year 1	34	12	2	1							49
Year 2	13	6	10	7	6	1					43
Year 3	5	13	9	16	6						49
Year 4	1	7	3	16	16	3	3				49
Year 5	2		1	8	25	8	4	5	2		55
Year 6			2	13	17	6	2	4	4	3	51
Totals	73	40	27	61	70	18	9	9	6	3	316

Reading Achievement at November 2023 by Gender and Ethnicity

NZC Level	1B	1P	1A	2B	2A	3B	3A	4B	4A	5B	Grand Total
Female	35	21	12	23	30	9	7	4	2	3	146
Maori	31	17	10	22	23	9	6		2	3	124
Other	4	4	2	1	7		1	2			22
Male	38	19	15	38	40	9	2	5	4		170
Maori	34	19	13	35	36	6	2	5	2		152
Other	4		2	3	4	3			2		18
Grand Total	73	40	27	61	69	18	9	9	6	3	316

KPS WRITING ACHIEVEMENT 2023

Writing Curriculum Level	1B	1P	1A	2B	2A	3B	3A	4B	4A	5B	Total
Year 0	20						At Risk	On Track	Great		20
Year 1	38	10	1								49
Year 2	15	14	10	4							43
Year 3	6	18	15	7	3						49
Year 4	1	5	22	11	9	1					49
Year 5	1	1	3	14	23	10	3				55
Year 6			6	13	15	7	7	3			51
Totals	81	48	57	49	50	18	10	3			316

Writing Achievement at November 2023 by Gender and Ethnicity

NZC Level	1B	1P	1A	2B	2A	3B	3A	4B	4A	5B	Grand Total
Female	36	27	22	19	25	9	5	2	1		146
Maori	31	22	21	17	18	8	4	2	1		124
Other	5	5	1	2	7	1	1				22
Male	45	21	35	30	25	9	5				170
Maori	40	20	31	29	23	5	4				152
Other	5	1	4	1	2	4	1				18
Grand Total	81	48	57	49	50	18	10	2	1		316

KPS MATHEMATICS ACHIEVEMENT 2023

Maths Curriculum Level	1B	1P	1A	2B	2A	3B	3A	4B	4A	5B	Total
Year 0	20						At Risk	On Track	Great		20
Year 1	41	5	3								49
Year 2	5	10	21	7							43
Year 3	4	5	30	10	3						49
Year 4	1	2	14	20	11	1					49
Year 5		1		15	15	17	6	1			55
Year 6			3	8	13	12	11	3	1		51
Totals	71	23	71	60	39	30	17	4	1		316

Maths Achievement at November 2023 by Gender and Ethnicity

NZC Level	1B	1P	1A	2B	2A	3B	3A	4B	4A	5B	Grand Total
Female	38	12	31	26	18	17	4				146
Maori	32	10	30	23	12	13	4				124
Other	6	2	1	3	6	4					22
Male	33	11	40	34	21	13	13	4	1		170
Maori	30	10	37	30	19	12	11	2	1		152
Other	3	1	3	4	2	1	2	2			18
Grand Total	71	23	71	60	39	30	17	4	1		316

NZ CURRICULUM PROGRESS AND ACHIEVEMENT

KAITAIA PRIMARY SCHOOL 2023

STUDENT ACHIEVEMENT IN NZ CURRICULUM LEARNING AREAS BY LEVELS



Kaitaia Primary School 2023

TE TIRITI O WAITANGI - LIVING DOCUMENT

Te Reo Māori

At Kaitaia Primary, we recognise and acknowledge that Te Reo Māori is a taonga. We are committed to bi-cultural education and with it the use and acquisition of Te Reo Māori as a norm. We operate Reorua classes to develop bilingualism. These classes are at all year levels of the school from New Entrant to Year Six and delivered from Level Two to Level Four.

Te Hurihanganui in-class surveys found that the use of Te Reo Māori is high and is used functionally across the school.

ReoRua

All funding received from the MOE in the form of Māori Language Funding for Levels Two to Four is used to fund the delivery of Te Reo Māori. This funding is used to employ Kaiawhina and also to resource schoolwide events and classroom programmes that promote and support Te Reo Māori.

Funding allocation is the responsibility of the Te Reo Māori Curriculum Committee in consultation with staff.

Mana Whenua

Community consultation, whanau hui, research, key documents such as Ka Hikitia, the Education Strategies from Te Rarawa, NgaiTakoto, NgatiKahu and NgaiTohianga drive our curriculum development.

Our KPS Effective Teachers Profile attributes underpin staffing decisions from appointment to appraisal. Kaitaia Primary is currently undertaking PLD through the Te Hurihanganui project with other kura in Te Hiku o Te Ika.

Kaitaia Primary School

Statement of compliance with employment policy (for 2023 Annual Report)

Your board is required to operate an employment policy that complies with the principle of being a good employer. Your board must ensure compliance with this policy (including your equal employment opportunities programme) and report in your annual report on the extent of compliance (section 597(1) of the Education and Training Act 2020).

Your board may wish to complete and include the following tables in your annual report to meet requirements under s597 of the Education and Training Act 2020. The use of the tables is optional.

Under s597 of the Act a good employer is one who operates a personnel policy containing provisions generally accepted as necessary for the fair and proper treatment of employees in all aspects of their employment.

The board should look to confirm what actions or policies are already in place and what actions are being undertaken to meet the provisions.

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Board and senior management respond as quickly and as practicably as possible to reduce stressors or manage / adapt a work environment proactively to maximise student and staff wellbeing.e.g reducing class sizes through Bulk Grant and employing a fulltime Teacher Aide in each teaching space.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	All jobs and positions are advertised on multiple platforms to attract as wide a range of applicants as possible.
How do you practise impartial selection of suitably qualified persons for appointment?	All applicants are shortlisted individually by a panel made up of key stakeholders for the position and the Board. Applications are then ranked according to suitability to the job description criteria by the whole panel. The top 4-5 applicants are interviewed and ranked again by the panel for a final decision.
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	The school emphasizes our Effective Teacher's Profile criteria; Mana Whenua, Mana Ukaipo, Mana Whānau, Mana Tangata and Mana Tu to ensure that the needs of Māori people (Staff and students) physically, spiritually and emotionally are met onsite.
How have you enhanced the abilities of individual employees?	Some staff members have taken up the opportunity to learn Te Reo Māori through Te Hiku Okoro, Te Whare Wananga o Awanuiārangi courses, REAP, NZ Sign Language Conference (WGN) or through our work on

	Te Hurihanganui. We have enabled Teacher Aides to become LATs and we have a number of teacher Aides now undertaking Teacher training. Teacher Aides applied for the MOE PLD available as individuals.
How are you recognising the employment requirements of women?	The KPS staff are predominantly female, hence they get the preponderance of the say and decision making.
How are you recognising the employment requirements of persons with disabilities?	KPS has from time to time employed persons with special abilities for various roles and positions as their skills were required at the time or the school provided training to meet their needs.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	YES	
Has this policy or programme been made available to staff?	YES	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	YES	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?		NO
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	YES	
Does your EEO programme/policy set priorities and objectives?		NO

KPS use of MOE FUNDING 2023

KiwiSport

Expenditure for 2023:

Sports teams \$344.00
Community Pool Hire \$2,165.00
Buses to sporting events \$1,460.00
Gymnastics coaching and gym hire \$1,548.00
Life Education Trust \$2,320.00
Resources and R&M \$972.00

7/11

Total = \$8,809.00 incl. GST **\$4 600**

KiwiSport Funding allocated: \$4,468.00 incl. GST

All items listed above have enabled the school to teach sports, specifically swimming, water safety and gymnastics. The costs for gymnastics include hire of the gym hall, equipment and the certificated coach for our whole school.

Transport costs are significant in our geographically isolated area and the Life Education Trust adds value to our Health programme biennially.

Digital Fluencies and Trauma

All funding received from the MOE has gone towards improving **digital fluencies** across the whole school community, for both students teachers, teacher aides and ancillary staff.

Teachers have been released from their classrooms at regular intervals to work with the facilitator either 1:1 or small groups dependent on their specific needs and their students. All school employees now use the school's shared drive for multiple purposes, including planning and reporting.

Funding allowed for a full staff PLD day for teachers and teacher aides to workshop through **trauma informed practices in the classroom**. Additional time was allowed for the facilitator to work 1:1 with the two SENCO and our three beginning teachers for in class support to manage the behaviours proactively, adapt environments and reduce triggers and stresses for their individual students. Release time was allowed for this to happen.